

Chairperson: Janice C. Washington	JLBC Analyst: Caitlin Acker		
	FY 2008 ACTUAL	FY 2009 ESTIMATE	FY 2010 APPROVED
<b>OPERATING BUDGET</b>			
<i>Full Time Equivalent Positions</i>	4.0	4.0	4.0
Personal Services	170,000	216,800	216,800
Employee Related Expenditures	43,700	48,800	48,800
Professional and Outside Services	600	900	900
Travel - In State	1,000	900	900
Other Operating Expenditures	53,100	43,200	44,700
Equipment	1,200	0	0
<b>OPERATING SUBTOTAL</b>	<b>269,600</b>	<b>310,600</b>	<b>312,100</b>
<b>SPECIAL LINE ITEMS</b>			
Lump Sum Reduction	0	(26,400)	(32,300)
<b>AGENCY TOTAL</b>	<b>269,600</b>	<b>284,200</b>	<b>279,800<sup>1/</sup></b>
<b>FUND SOURCES</b>			
General Fund	269,600	284,200	279,800
<b>SUBTOTAL - Appropriated Funds</b>	<b>269,600</b>	<b>284,200</b>	<b>279,800</b>
<b>TOTAL - ALL SOURCES</b>	<b>269,600</b>	<b>284,200</b>	<b>279,800</b>

**AGENCY DESCRIPTION** — The board consists of 3 members appointed by the Governor. The board provides an independent appeals process for taxpayers with disputes relating to income, sales, use, estate, and luxury tax decisions from the Department of Revenue and resolves jurisdictional disputes between municipalities regarding the imposition of transaction privilege and use taxes.

PERFORMANCE MEASURES	FY 2006 Actual	FY 2007 Actual	FY 2008 Actual	FY 2010 Approved
• Months to process appeal	4.5	4.5	4.5	4.5
• % of rulings upheld in tax courts	90.0	90.0	90.0	90.0
• Customer satisfaction rating (Scale 1-8)	7.0	7.0	7.0	7.0

**Operating Budget**

The budget includes \$312,100 and 4 FTE Positions from the General Fund for the operating budget in FY 2010. These amounts fund the following adjustments:

**Statewide Health Insurance Adjustments**

The budget includes an increase of \$1,500 from the General Fund in FY 2010 for state employee health insurance statewide adjustments. (*Please see the General Provisions section.*)

**Lump Sum Reduction**

The budget includes an agencywide lump sum reduction of \$(26,400) for the midyear FY 2009 revisions and \$(32,300) for FY 2010. The latter reduction reflects the adjustment to the originally enacted FY 2009 appropriation.

	<b>FY 2009</b>	<b>FY 2010</b>
<b>Lump Sum Reduction</b>		
General Fund	\$(15,600)	\$(21,500)

  

	<b>Personnel Expense Reduction</b>	
General Fund	(10,800)	(10,800)

<sup>1/</sup> General Appropriation Act funds are appropriated as a Lump Sum by Agency. As appropriated by Laws 2009, 1<sup>st</sup> Regular Session, Chapter 12.

### ***FTE Position Reduction***

Laws 2009, 3<sup>rd</sup> Special Session, Chapter 11, Section 17 requires every General Fund supported agency, board, commission, or other state entity to reduce its number of FTE Positions by 5% on or before February 1, 2010. This reduction has not been recorded in the summary table above. The actual impact of this provision is to be determined.